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CADDOUS PARISH FIRE
DISTRICT NO. 14
ANNUAL FINANCIAL REPORT
December 31, 1993

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 08 1994

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W. Michael Hines, CPA

UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL STATEMENTS-GOVERNMENTAL ENTITY

Independent Auditor's Report

Board of Commissioners
Cameron Parish Fire District No. 14

I have audited the accompanying general-purpose financial statements of the Cameron Parish Fire District No. 14, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Cameron Parish Fire District No. 14's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Cameron Parish Fire District No. 14, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 15, 1998, on my consideration of the Cameron Parish Fire District No. 14's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Common Parish Fire District No. 14 taken as a whole. The accompanying combining financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Elliott & Assoc. "ASAC"

Monroeville, Louisiana
June 15, 1998

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Cameron Parish Fire District No. 14

I have audited the general-purpose financial statements of the Cameron Parish Fire District No. 14, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 25, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Cameron Parish Fire District No. 14's general-purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Cameron Parish Fire District No. 14's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the management. However, this report is a matter of public record and its distribution is not limited.

Elliott & Assoc. "APAC"

Losville, Louisiana

June 18, 1968

CAMEROON PARISH FIRE DISTRICT NO. 14
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended December 31, 1997

I have audited the financial statements of Cameroon Parish Fire District No. 14 as of and for the year ended December 31, 1997, and have issued my report thereon dated June 15, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 1997 resulted in an unqualified opinion.

Section 2 Summary of Auditor's Reports

a. Report on Internal Control and Compliance
Material to the Financial Statements

Internal Control

Material Weaknesses Yes No
Reportable Conditions Yes No

Compliance

Compliance Material to Financial
Statements Yes No

b. Federal Awards

Internal Control

Material Weaknesses Yes No N/A
Reportable Conditions Yes No N/A

Type of Opinion on Compliance for Major Programs

Unqualified Qualified
Disclaimers Adverse
N/A

Are their findings required to be reported in accordance with Circular A-133, Section .508(a)?

Yes No N/A

c. *Identification of Major Programs*

CFDA Number(s)

Name of Federal Program

Name

Name

Dollar threshold used to distinguish between Type A and Type B Programs: \$0.

In the audits a "low-risk" audit, as defined by OMB Circular A-133? Yes No N/A

Section II Financial Statement Findings

N/A

Section III Federal Award Findings and Questioned Costs

N/A

See independent auditor's report.

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - CONTINUED)

CARBON TOWNSHIP FIRE DISTRICT NO. 14

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1997

ASSETS	Governmental Fund Types	
	General Fund	Debt Service
Cash (Note 1)	\$ 35,753	\$ 8,183
Investments - time certificates of deposit, at trust (Note 2)	80,000	---
Receivables (Note 3) ad valorem tax	52,381	7,343
Amount available in Debt Service Fund	---	---
Amount to be provided for retirement of general long- term debt	---	---
Fixed assets (Note 4)	---	---
Total assets	\$168,134	\$15,526
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 5,441	\$ ---
Pension payable	3,684	336
General obligations bonds payable (Note 5)	---	---
Total liabilities	9,125	336
Fund equity:		
Investment in general fixed assets (Note 4)	---	---
Fund Balances -		
Reserved (Note 6)	---	18,399
Unreserved - undesignated	161,809	---
Total fund equity	161,809	18,399
Total liabilities and fund equity	\$168,134	\$18,735

The accompanying notes are an integral part of this statement.

Exhibit A

General	Account - Gross	General	Total
Assets	Fixed	Long-Term Debt	(Homestead Only)
\$ ---	\$ ---	\$ ---	\$ 42,826
---	---	---	60,800
---	---	---	10,324
---	18,293	---	18,293
---	9,718	---	9,718
<u>\$ 446,838</u>	<u>---</u>	<u>---</u>	<u>\$ 446,838</u>
<u>\$ 446,838</u>	<u>\$ 25,000</u>	<u>\$ 255,590</u>	
\$ ---	\$ ---	\$ ---	\$ 5,441
---	25,000	---	25,000
---	25,000	---	25,000
446,938	---	---	546,938
---	---	---	10,290
---	---	---	221,988
<u>\$ 446,938</u>	<u>---</u>	<u>---</u>	<u>\$ 228,227</u>
<u>\$ 446,938</u>	<u>\$ 25,000</u>	<u>\$ 225,588</u>	

Exhibit B

**CARROLL PARISH FIRE DISTRICT NO. 14
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - All
GOVERNMENTAL FUND TYPES**

For the Year Ended December 31, 1997

	General Fund	Debt Service	Totals (Enclosed Only)
Revenues:			
Ad valorem taxes (Note 2)	\$ 51,099	\$ 7,307	\$ 58,406
Interest	2,141	---	2,141
Miscellaneous	3,393	---	3,393
Total revenues	57,633	7,307	64,940
Expenditures:			
Current			
For dues	2,776	---	2,776
Salaries	8,460	---	8,460
Operating expenditures	14,548	---	14,548
Other expenses	2,094	204	2,298
Debt service			
Principal payments (Note 5)	---	5,000	5,000
Interest expense (Note 5)	---	3,225	3,225
Capital outlay (Note 4)	3,341	---	3,341
Total expenditures	33,188	8,225	41,413
Excess (deficiency) of revenues over expenditures	24,445	(1,154)	23,291
Fund balances, beginning	138,544	16,444	154,988
Fund balances, ending	\$163,089	\$15,290	\$ 178,379

The accompanying notes are an integral part of this statement.

Exhibit C

CAMBODIA PARISH FIRE DISTRICT NO. 14
 CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGE IN FUND BALANCE
 (BUDGET (GARP BASIS) AND ACTUAL - GENERAL FUND TYPE)

For the Year Ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	\$ 55,513	\$ 51,999	\$ (3,514)
Interest	2,141	2,141	---
Miscellaneous	---	3,305	3,305
Total revenues	<u>57,654</u>	<u>57,445</u>	<u>(209)</u>
Expenditures:			
Current			
for dues	2,780	2,778	(2)
Malaria	8,580	8,858	278
Other expenses	---	2,054	(2,054)
Operating expenditures	21,085	24,548	3,463
Capital outlay	3,980	7,341	(3,361)
Total expenditures	<u>34,325</u>	<u>35,479</u>	<u>(1,154)</u>
Excess (deficiency) of revenues over expenditures	23,329	22,966	(363)
Fund balances, beginning	138,648	138,648	---
Fund balances, ending	<u>161,977</u>	<u>161,614</u>	<u>\$ (363)</u>

The accompanying notes are an integral part of this statement.

CAMERON PARISH FIRE DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS
December 31, 1997

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cameron Parish Police Jury is a political subdivision of the State of Louisiana. Cameron Parish Police Jury is the reporting entity for Cameron Parish as defined by GASB Statement 3, (Defining the Governmental Reporting Entity).

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governments. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

Cameron Parish Fire District No. 14 (the District) is a component unit of Cameron Parish Police Jury as defined by GASB codification Section 2100. The District was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statute 33:1761. The District is governed by a board of five commissioners appointed by Cameron Parish Police Jury and is authorized to construct, maintain and improve the system of drainage within the District.

A. FUND ACCOUNTING

The accounts of the Cameron Parish Fire District No. 14 are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund - Maintenance Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

CARSON PARISH FIRE DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

B. CASH AND CASH EQUIVALENTS

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits, with maturities of three months or less.

C. FIXED ASSETS AND LONG-TERM LIABILITIES

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. Public domain or infrastructure are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost. Bounded fixed assets are stated at their estimated fair market value on the date donated.

The fixed asset account group is not a "fund." It is concerned only with the measurement of financial position, not with measurement of results of operations.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

CAMEROON PARISH FIRE DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following provisions.

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed.

Federal and State grants are recorded when the district is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on long-term debt is recognized when due.

E. BUDGETARY PRACTICES

The Cameron Parish Fire District No. 14 utilizes the following budgetary practices:

Annually the District adopts a budget for the general fund type as a management device for control of revenues and expenses. The budget is amended at various times during the year as the need arises.

F. INVESTMENTS

Investments are stated at cost. These investments are time deposits which are fully secured through the pledge of bank-owned securities or federal deposit insurance.

CAMEROON PARISH FIRE DISTRICT NO. 14

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

G. VACATION AND SICK LEAVE

The District does not have any full time employees; therefore, the District does not have a policy on vacation and sick leave.

H. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operation, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Inherent eliminations have not been made in the aggregation of this data.

NOTE 2--CASH AND INVESTMENT COLLATERAL

At December 31, 1987, the bank balances of the District's cash and investments was \$123,936 and the book balance was \$123,936. Of the combined bank balance, \$123,936 was covered by Federal Depository Insurance and none was uncollateralized.

NOTE 3--RECEIVABLES

Receivables at December 31, 1987 consist of ad valorem taxes receivable. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayer in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

The Cameron Parish Sheriff bills and collects property taxes using the assessed values determined by the tax assessor of Cameron Parish.

For the year ended December 31, 1987 taxes of 8.10 mills were levied on property with assessed valuation totaling \$8,790,722 and were dedicated entirely for the specified purpose of the District.

CAMERON PARISH FIRE DISTRICT NO. 14
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4--CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in fixed assets as of December 31, 1997:

	Balance as 12/31/96	Additions	Deletions	Balance at 12/31/97
Land	\$ 33,000	\$ ---	\$ ---	\$ 33,000
Equipment and Furniture	3,784	---	---	3,784
Truck equipment	56,345	7,341	---	63,686
Radios and Inspeco	13,773	---	---	13,773
Trucks	336,543	---	---	336,543
Buildings	174,886	---	---	174,886
System equipment	28,284	---	---	28,284
Total	<u>\$ 539,525</u>	<u>\$ 7,341</u>	<u>\$ ---</u>	<u>\$ 546,866</u>

NOTE 5--CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the District for the year ended December 31, 1997:

	General Obligation Bonds
Balance, December 31, 1996	\$ 30,000
Bonds retired	(5,000)
Balance, December 31, 1997	<u>\$ 25,000</u>

CAMERON PARISH FIRE DISTRICT NO. 14
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 5--CHANGES IN LONG-TERM DEBT (Continued)

The annual requirements to amortize all debt outstanding as of December 31, 1997, including interest payments of \$6,043 are as follows:

Year Ending December 31,	
1998	\$ 7,687
1999	7,166
2000	6,813
2001	6,076
2002	<u>5,532</u>
Total	<u>\$ 38,274</u>

There are limitations and restrictions contained in the various bond resolutions. The District is in compliance with all significant limitations and restrictions.

The debt payable at December 31, 1997 is comprised of the following issues:

General obligation bonds:
 Five Protection District No. 14 dated August 1, 1980, due in average annual installments of \$3,000 through August 1, 2002, with interest ranging from 10.25% to 12.75%. This issue secured by 100% and collection of all Vajones Taxes. \$ 28,000

NOTE 6--PENSION PLAN

The district does not participate in any pension plan or the social security program.

NOTE 7--LITIGATION

The District is not involved in any type litigation nor does it have any asserted claims against it.

NOTE 8--FUND BALANCE-RESERVED

The reserved fund balance represents net assets reserved for future debt service.

SUPPLEMENTARY INFORMATION

Exhibit 3

CARROLL PARISH FIRE DISTRICT NO. 14
COMPENSATION OF BOARD MEMBERS
For the year ended December 31, 1997

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1998 session of the Legislature.

As provided by Louisiana Revised Statute 33:1223, the board members received \$38 per diem for attendance at meetings of the board. Per diem for Patrick Robert is at \$50 per meeting.

	Number Attended	Amount
Kenneth G. Roberts, Jr.	1	\$ 38
Clement Mangier	14	532
Tony Smith*	5	---
Judy Poole	9	342
Ricky Poole	11	418
Ronald J. Jones	3	114
Bruce Basso	7	266
Patrick Robert	12	450
		<u>\$1,560</u>

* Tony Smith attended 5 meetings but did not collect per diem.

See independent auditor's report.

CANCON PARISH FIRE DISTRICT NO. 18
SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year Ended December 31, 1997

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control and compliance material to the financial statements.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

There were no prior year findings relating to internal control and compliance material to federal awards.

SECTION III MANAGEMENT LETTER

There was no management letter with prior year audit report.

See independent auditor's report.

Cameron Parish Fire District No. 10
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Fiscal Year Ended December 31, 1997

SECTION I	INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT
	N/A
SECTION II	INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AGENCIES
	N/A
SECTION III	MANAGEMENT LETTER
	N/A

See independent auditor's report.